

## ABSTRACT OF THE DISCLOSURE

The present invention enables part of coded video data and coded audio data which are recorded as an MPEG stream to be dubbed, with changing the coding method into an optimum coding method. A signal processing apparatus of this invention includes a reading means 2 for reading an MPEG stream Ds recorded on an optical disk 1; a video decoding means 3 for decoding MPEG2-coded video data included in the read MPEG stream; and an audio decoding means 5 for decoding AAC-coded audio data included in the read MPEG stream. This signal processing apparatus re-codes decoded video data corresponding to the image of a frame which is designated by user's operation, and decoded audio data corresponding to the video data, by JPEG method and MP3 method, respectively, and records re-coded data on a memory card 8.

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